



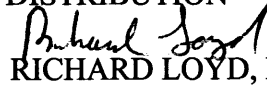
Department of Energy

Washington, DC 20585

June 5, 2003

MEMORANDUM FOR DISTRIBUTION

FROM:


RICHARD LOYD, DIRECTOR
OFFICE OF FINANCIAL CONTROL
AND REPORTING

SUBJECT:

FY 2003 Management Analysis Reporting System (MARS) Interim and Year-End Requirements

The Attachments to this memorandum provide FY 2003 Management Analysis Reporting System (MARS) interim and year-end reporting requirements including guidance related to financial statement analysis and footnote disclosures as well as an update on new requirements and initiatives for FY 2003 and beyond. The Attachments are as follows:

- Attachment 1 - *Checklist of FY 2003 3rd Quarter and Year-End Activities*. The checklist is in chronological order to enable you to utilize it as a daily reminder of current and upcoming events. It should be noted that we have not yet received formal notice from the Department of the Treasury (Treasury) as to the final due dates for 2108's, etc. As a result, some of the dates listed may be subject to change when final Treasury due dates are published. We will notify you of any changes, as appropriate.
- Attachment 2 - *Interoffice Confirmation Contact List*.
- Attachment 3 - *Changes to the MARS/Standard General Ledger (SGL) Chart of Accounts*. A complete revised version of the MARS/SGL Chart of Accounts and related codes will be issued at the end of August. It will also be available on line at the following address: <http://www.mbe.doe.gov/ficor/index.htm>
- Attachment 4 - *Financial Statement Analysis and Footnote Requirements*. Financial statement analysis and footnote disclosures are due by **July 25, 2003**, for 3rd quarter reporting and by **October 27, 2003**, for year-end.
- Attachment 5 - *Listing of MARS Year-End Financial Statement Analysis Reports*.
- Attachment 6 - *Summary of New Initiatives and Requirements for FY 2003 and Beyond*. A summary of the new prior period adjustment requirements, the reporting requirements for the Department of Homeland Security activities, information on interim and accelerated reporting, and requirements for expired and cancelled appropriations is provided to give you the latest updates in these areas.



Many of the due dates continue to be dictated by external reporting requirements. Please arrange your work plans accordingly and establish adequate contractor lead time to allow you to meet the due dates. We will attempt to limit the need for work beyond normal hours as much as possible.

It should also be noted that, although the financial statement timeline has been accelerated approximately 45 days for FY 2003 reporting, most due dates (with the exception of those related to financial statement analysis and footnote requirements) have only been accelerated several days from last year. As the acceleration process continues in FY 2004 to meet the anticipated November 15, 2004, financial statement due date, field offices should expect to see a corresponding further acceleration of all due dates related to future year-end processes.

We encourage you to utilize all available Departmental Integrated Standardized Core Accounting System routines to assure accurate, error-free data. MARS and Departmental Control Accounts data must be in agreement prior to submission and must agree with comparable information provided to Treasury to ensure the integrity of unexpended balances documented via the Treasury Form 2108, "Year-End Closing Statement."

Any questions regarding reporting requirements should be directed to Scott Chayette on (301) 903-9705 (Scott.Chayette@hq.doe.gov), and questions regarding MARS system issues should be directed to Teresa Baldwin (Teresa.Baldwin@hq.doe.gov) on (301) 903-5074.

Attachments

cc: (See next page.)

cc:

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